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(54) Title: A SYSTEM, METHOD AND ARTICLE OF MANUFACTURE FOR A SIMULATION ENABLED ACCOUNTING TUTORIAL SYSTEM		
<p>(57) Abstract</p> <p>A system is disclosed that provides a goal based learning system utilizing a rule based expert training system to provide a cognitive educational experience. The system provides the user with a simulated environment that presents a business opportunity to understand and solve optimally. Mistakes are noted and remedial educational material presented dynamically to build the necessary skills that a user requires for success in the business endeavor. The system utilizes an artificial intelligence engine driving individualized and dynamic feedback with synchronized video and graphics used to simulate real-world environment and interactions. Multiple "correct" answers are integrated into the learning system to allow individualized learning experiences in which navigation through the system is at a pace controlled by the learner. A robust business model provides support for realistic activities and allows a user to experience real world consequences for their actions and decisions and entails realtime decision-making and synthesis of the educational material. An accounting tutorial system is enabled for providing active coaching on aspects of cost accounting including debit and credit processing, procedures for closing books, appropriate management of ledgers, assets and liabilities utilizing a t-account motif. Techniques for process sensitive help are also integrated into the system to provide contextual examples to guide a user in performing a task.</p>		